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Date of pronouncement : 23.06.2026

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APHC010137312026



**IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI
(Special Original Jurisdiction)**

[3332]

**TUESDAY, THE TWENTY THIRD DAY OF JUNE
TWO THOUSAND AND TWENTY SIX**

PRESENT

THE HONOURABLE SRI JUSTICE RAVI CHEEMALAPATI

WRIT PETITION NO: 7240/2026

Between:

1. PAMIDI SREENIVASULU YADAV, S/O.P NARAYANA YADAV, AGED ABOUT 46 YEARS, LICENSEE OF M/S.VIJAYA DURGA WINES (L.NO.114/2024-26), R/O.P.VENKATAPURAM VILLAGE, YERRAGUNTALA MANDAL, YSR KADAPA DISTRICT-516309.
2. SANNAPU REDDY SUJALA, W/O.S SREEDHAR REDDY, AGED ABOUT 49 YEARS. LICENSEE OF M/S.VEERABHADRA WINES (L.NO.111/2024-26), R/O.D.NO.30-726, BOMMALASATRAM, NANDYALA, NANDYAL DISTRICT- 518502.
3. A.V.NAGENDRA PRASAD REDDY, S/O.A NAGI REDDY, AGED ABOUT 35 YEARS, LICENSEE OF M/S.NAGENDRA WINES(L.NO.113/2024-26), R/O.D.NO.1-152, CHINNASINGANAPALLI, DUVVUR, YSR KADAPA DISTRICT-516175.
4. RACHAKONDU SUBBARAYUDU, S/O.R.BALA SUBBAIAH, AGED ABOUT 44 YEARS. LICENSEE OF M/S.ROYAL WINES (L.NO.110/2024-26), R/O.KALVAKUNTI VILLAGE, PORUMAMILLA MANDAL, YSR KADAPA DISTRICT-516193.
5. GAJJA SIVA RAMA KRISHNA, S/O.PEDDA VENKATAIAH, AGED ABOUT 55 YEARS. LICENSEE OF M/S.BALAJI WINES (L.NO.

KDP/GK04/2024-26) R/O.D.NO. 4/211-A, CHINTHA KUNTA, C BAYANAPALLI, DUVVUR MANDAL, YSR KADAPA DISTRICT - 516175.

...PETITIONER(S)

AND

- 1.THE STATE OF ANDHRA PRADESH, REP. BY PRINCIPAL SECRETARY, PROHIBITION AND EXCISE DEPARTMENT, SECRETARIAT BUILDINGS, VELAGAPUDI, AMARAVATHI, GUNTUR DISTRICT. 522238.
- 2.THE DIRECTOR/COMMISSIONER, PROHIBITION AND EXCISE DEPARTMENT, MANGALAGIRI, GUNTUR DISTRICT. 522503.
- 3.THE DEPUTY COMMISSIONER, PROHIBITION AND EXCISE DEPARTMENT, KADAPA. 516001.
- 4.THE DISTRICT PROHIBITION AND EXCISE OFFICER, KADAPA. 516001.

...RESPONDENT(S):

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased topleased to issue a Writ of Mandamus or any other appropriate writ, order or direction, declaring the action of the respondents in fixing the Retail Excise Tax (RET) at f65,00,000/- per annum in respect of the petitioners licensed shops I.e., 1st petitioner L.No. 114/2024-26, 2nd petitioner L.Nos.111/2024-26, 3rd petitioner L.No.113/2024-26 4th petitioner L.NO.110/2024-26, 5th petitioner L.No.KDP/GK04/2024-26, all are established and running in Mydukur Municipality, YSR Kadapa District, by erroneously treating the population of Mydukuru Municipality as above 50,000, as illegal, arbitrary, violative of Articles 14 and 19(1)(g) of the Constitution of India and contrary to Rule 15(1) read with Rule 2(t) of The Andhra Pradesh Excise (Grant of Licence of Selling by Shop and Conditions of Licence) Rules, 2024 and also contrary to the law laid down by this Honble Court in W.P.No.32237 of 2025 dated 12.12.2025, and consequently direct the respondents to refix/revise and collect the Retail Excise Tax payable by the petitioners licensed shops I.e., 1st petitioner L.No. 114/2024-26. 2nd petitioner L.Nos.111/2024-26, 3rd petitioner L.No. 113/2024-26, 4th petitioner L.No. 110/2024-26, 5th petitioner L.NO.KDP/GK04/2024-26, all are established and running in Mydukur Municipality, YSR Kadapa District, by treating the

population of Mydukur Municipality as below 50,000 as per the official Census 2011 and levy the applicable RET of ₹55,00,000/- per annum, and pass

IA NO: 1 OF 2026

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to direct the respondents to collect the Retail Excise Tax (RET) payable by the petitioner's licensed shops i.e., 1st petitioner L.No.114/2024-26, 2nd petitioner L.Nos.111/2024-26, 3rd petitioner L.No.113/2024-26 4th petitioner L.No.110/2024-26, 5th petitioner L.No.KDP/GK04/2024-26, all are established and running in Mydukur Municipality, YSR Kadapa District, at ₹55,00,000/- per annum, instead of ₹65,00,000/- per annum, without insisting upon payment of the higher amount, and pass

Counsel for the Petitioner(S):

1. RAVULA NAGARJUNA

Counsel for the Respondent(S):

1. GP FOR PROHIBITION EXCISE

The Court made the following:

ORDER:

Sri Ravula Nagarjuna, learned counsel for the petitioners and Sri Nagaraju Pullagura, learned Government Pleader for Prohibition and Excise appearing for the respondents, collectively submitted that the cause in the writ petition does not survive and has become infructuous.

Recording the said submission, the Writ Petition is ***dismissed as infructuous***. There shall be no order as to costs.

As a sequel, miscellaneous applications, pending if any, shall stand closed.

JUSTICE RAVI CHEEMALAPATI

Date: 23.06.2026.
JLV

Whether the order is:

Speaking		Reasoned	
Reportable		Non-reportable	

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THE HONOURABLE SRI JUSTICE RAVI CHEEMALAPATI

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